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September 23, 2008

United States Senate
Washington, DC 20510

Dear Senator:

On behalf of the International Franchise Association (IFA), I urge you to support the amendment offered by Senators Baucus and Grassley to S. 6049, the "Energy Improvement and Extension Act of 2008." This bipartisan extension of expiring tax measures will benefit many small franchised businesses in addition to individual tax payers. **The IFA may consider votes on the Baucus-Grassley amendment as well as other items related to expiring tax provisions among our list of "Key Votes."**

As the largest and oldest franchising trade group, the IFA's mission is to safeguard the business environment for franchising worldwide. IFA represents more than 85 industries, including more than 10,000 franchisee, 1,200 franchisor and 470 supplier members nationwide. According to a 2008 study conducted by PricewaterhouseCoopers, there are more than 900,000 franchised establishments in the U.S. that are responsible for creating 21 million American jobs and generating \$2.3 trillion in economic output.

The IFA has long advocated for a permanently shortened depreciation schedule for restaurant and retail buildings to 15 years. The current 39½ year depreciation schedule is particularly onerous for restaurant and retail establishments because it does not account for the daily wear and tear restaurants experience due to heavy customer traffic. The proposed amendment to S. 6049 would include a one-year extension of the 15-year cost recovery for qualified leasehold, restaurant, and retail improvements.

At a time of significant economic uncertainty, franchised business leaders, investors and their millions of employees are looking to Congress for help. We strongly urge you to support the amendment offered by Senators Baucus and Grassley. This amendment will continue and extend existing tax policy and promise certainty for small business taxpayers; and, accordingly, we urge you to oppose any efforts to raise taxes at the expense of other businesses and individuals. Again, **the IFA urges you to support the Baucus-Grassley amendment to S. 6049 and we may consider such votes on similar measures among our annual list of "Key Votes."**

Thank you for your consideration in this matter.

Sincerely,

David French
Vice President, Government Relations

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